

City of Glendale  
City Auditor's Office  
FY2014 Approved Audit Plan

<b>Description</b>		<b>Preliminary Scope</b>
<b>Performance Audits</b>		
Glendale City Court		Conduct required minimum accounting standards review.
Pawn Shops		Ensure compliance with ordinance and adequate controls exist over collection of application fees.
Municipal Art Fund		Ensure compliance with ordinance and adequate controls exist over the city's art collection.
Fire Time and Labor		Review controls over time and labor reporting.
<b>Performance Audit Follow-Ups (From Prior Years)</b>		
Public Safety Sales Tax		Determine if revenues are properly allocated and expenditures comply with the ballot initiative.
PD Detention		Ensure adequate controls exist over management of the facility and associated expenses.
Citywide Compensation Increases		Ensure compensation increases are properly documented, authorized and approved.
1099's		Test controls over issuance of 1099's and associated filings.
<b>IT Audits</b>		
Municipal Billing System		Assess whether adequate controls exist over the billing, collection and recording of city revenue.
IT Cloud Computing		Ensure adequate controls and safeguards exist over city contracts.
<b>Contract Audits</b>		
Camelback Ranch		Ensure compliance with terms and conditions of agreements.
Zanjero Development		Ensure compliance with terms and conditions of agreements.
Glendale Health Center		Ensure compliance with agreement terms and conditions.
Inter Technologies Lease Agreement		Ensure lessee is complying with lease terms and conditions.
City Golf Courses		Ensure compliance with agreement terms and conditions, including payment of rent to the city.
<b>Continuous Auditing</b>		
Procurement Cards		Ensure transactions comply with city guidelines and are adequately monitored.
City Cash Accounts		Test cash accounts maintained by departments and review cash overages and shortages.